

# UTA Audit Committee Meeting

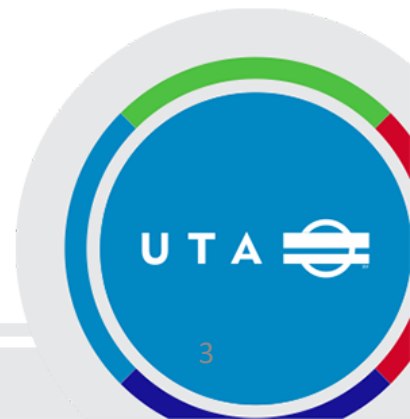
August 23, 2021



# **Call to Order and Opening Remarks**



# Pledge of Allegiance

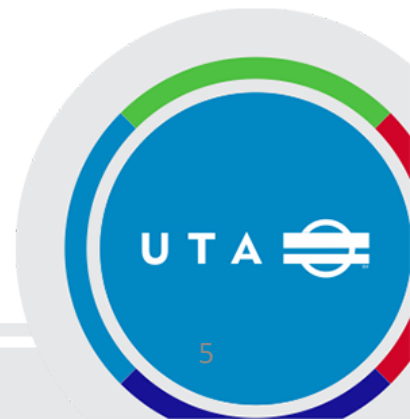


# Safety First Minute



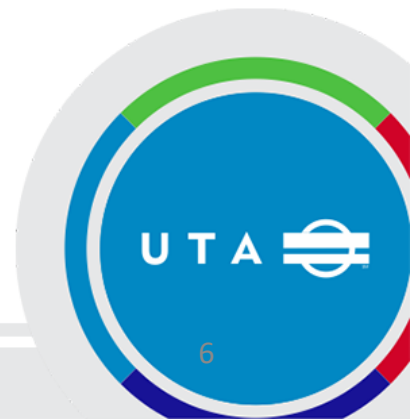
# Consent

- a. Approval of June 21, 2021 Audit Committee Meeting Minutes



# **Recommended Action (by acclamation)**

Motion to approve



# Reports

- a. Changes to the Final Version of the Comprehensive Annual Financial Report (ACFR) from the June 21, 2021 Audit Committee Approval
- b. Internal Audit Update



**Changes to the Final Version of the  
Comprehensive Annual Financial Report  
(ACFR) from the June 21, 2021 Audit  
Committee Approval**





# Internal Audit Update



# Internal Audit Plan Status

Engagement #	Preliminary Assessment / Audit	Status
20-07	Capital Projects Preliminary Assessment	Complete
21-01	Fares Revenue Implementation Follow Up	In progress
21-02	Utility Costs - PA/Audit	Complete
19-07	Payroll - Follow up	Complete
21-03	Maintenance of Way (Systems) - PA	Complete
20-01	Procurement Contract Management - Audit	Complete
21-04	Bus Training and Ops - PA	Complete
20-02	Transit Oriented Development - Audit	Nov-21
20-04	Maintenance of Way (Infrastructure) - Follow up	Oct-21



# Internal Audit Plan Status

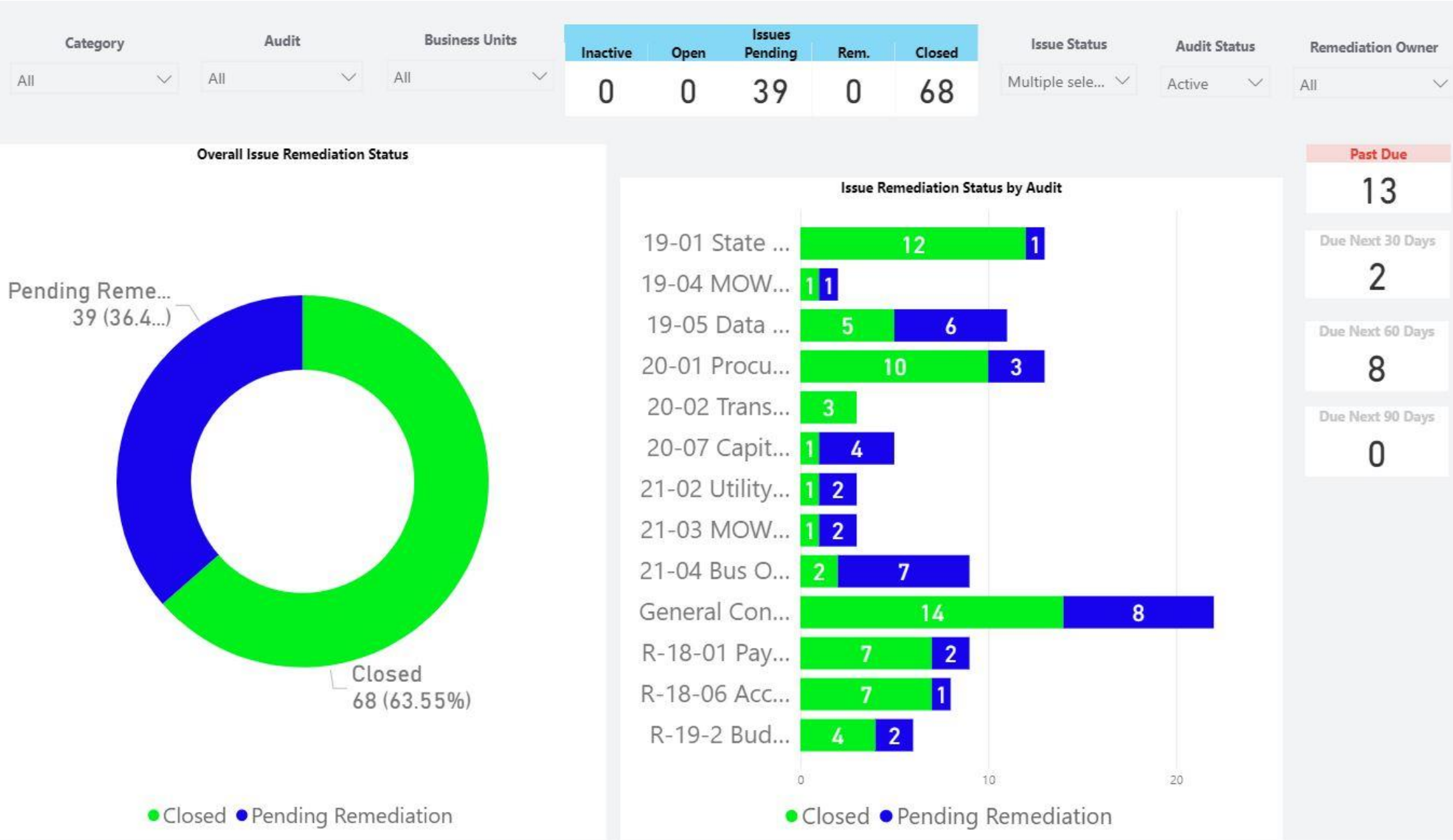
Engagement #	Preliminary Assessment (PA) / Audit	Status
19-05	Data Access - Audit	In progress
19-08	Accounts Payable - Follow up	In progress
21-05	Information Technology General Controls - PA	In progress
21-06	Fuel Costs - PA/Audit	Planned Oct-21
21-07	Debt - PA/Audit	In progress



# Outstanding Issues



# Open Items Table



Overall Issue Remediation Status

Pending Reme...  
39 (36.4...)

Closed  
68 (63.55%)

● Closed ● Pending Remediation

Issue Remediation Status by Audit

19-01 State ...

12

1

19-04 MOW...

1

1

19-05 Data ...

5

6

20-01 Procu...

10

3

20-02 Trans...

3

0

20-07 Capit...

1

4

21-02 Utility...

1

2

21-03 MOW...

1

2

21-04 Bus O...

2

7

General Con...

14

8

R-18-01 Pay...

7

2

R-18-06 Acc...

7

1

R-19-2 Bud...

4

2

● Closed ● Pending Remediation

Past Due

13

Due Next 30 Days

2

Due Next 60 Days

8

Due Next 90 Days

0

# Internal Audit Report Review

- a. Procurement Contract Audit (R-20-01)
- b. Bus Operations and Safety Preliminary Assessment Report (R-21-04)



# **Procurement Contracts Audit (R-20-01)**



# Procurement Contracts - Scope

Audit Scope	
Governance	Contract Documentation
Contract Need	Contract Database
Vendor Selection	Contract Amendments
Contract Review and Approval	

We reviewed projects commenced between 1/1/2019 and 6/31/2021.





# Procurement Contracts Audit Conclusion

- The department does not have control to review Vendors for possible conflicts. Conflicts could include previous advisory position, UTA employee relatives, bad reported work ethics, or lawsuits.
- Previously identified risk relating to Protest have been mitigated
- Tests were conducted using the Draft SOP due to SOP and Department Manual had not been finalized. The Draft addressed all concerns, exception listed above, identified in the preliminary assessment.



# **Bus Operations and Safety Preliminary Assessment Report (R-21-04)**



# Bus Operations and Safety -Scope

Audit Scope	
Governance	Public Safety
Operator Training and Oversight	Accessibility Compliance
Maintenance	

We reviewed periods between 1/1/2020 and 4/30/2021.



# Bus Operations and Safety Preliminary Assessment

- No issues were noted in governance
- We noted particular strength in the area of bus operators. Operators receive robust training, management exercises effective oversight, and route planning and execution are efficient.
- Maintenance activities are well organized and extensive to ensure the safe operation of the bus fleet.
- Bus Operations is in compliance with ADA standards.



# Bus Operations and Safety Recommendations

- *The following represent suggested process improvements and are not indications of critical failures or gaps.*
- Management should update emergency management plans and ensure drills occur biannually.
- Management should require operators to use the electronic speaker for external announcements.
- Require operators to complete refresher training on the requirement to secure passengers.



# Bus Operations and Safety Recommendations

- Updates are needed to the SOP “Serving Customers with Disabilities”, including alignments to new UTA policies, refinements to priority seating policy, and collaboration with the ADA Compliance Officer.
- Accessibility information should be featured on the main menu of the GoRide application.
- Fuel delivery verification should be documented and retained.



# Other Business

- a. Next meeting: Monday, November 15, 2021, at 3:00 p.m.



# Adjourn

